UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE

<u>Leon DeVisser, Linda DeVisser and</u> DeVisser Properties, LLC

v.

Civil No. 03-cv-479-JD

Koji Goto, et al.

REPORT AND RECOMMENDATION

Cross-claim plaintiff Daniel Muskat seeks entry of judgment against defendant Koji Goto. Counsel proceeded by offer of proof.

Daniel Muskat provided the following funds to Goto:

June 6,	2002	\$	150,000
July 1,	2002		125,000
January	23, 2003	2,	000,000
		\$2,	275,000

Goto returned \$446,200 and converted and stole the sum of \$1,828,800. In addition, Goto owes Muskat \$512,500 under the indemnity count for sums Muskat paid the DeVissers. Mr. Muskat is entitled to a judgment of \$2,341,300 plus interest of \$525,387 (6.8% from the date of the cross-claim to today), a total of \$2,866,687. I recommend entry of judgment as set forth above.

Any objections to this report and recommendation must be filed within ten (10) days of receipt of this notice. Failure to

file objections within the specified time waives the right to appeal the district court's order. See <u>Unauthorized Practice of Law Comm. v. Gordon</u>, 979 F.2d 11, 13-14 (1st Cir. 1992);

<u>United States v. Valencia-Copete</u>, 792 F.2d 4, 6 (1st Cir. 1986).

James R. Muirhead

United States Magistrate Judge

Date: July 19, 2007

cc: William S. Gannon, Esq.

Steven M. Gordon, Esq. John Paul Kacavas, Esq.

Lucy J. Karl, Esq.

Geraldine L. Karonis, Esq.

Mark L. Sisti, Esq. Gregory W. Swope, Esq.

US Bankruptcy Court - NH, Clerk

David A. Vicinanzo, Esq.